General & Financial Administration

## **INSURANCE/COUNTY CODE**

Funding history at a glance:

FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Budgeted	FY 2013 Recommended	(Decrease)	% Change
\$146,298	\$157,067	\$192,408	\$227,800	\$296,203	\$68,403	30.03

#### Includes:

- 1) Increase for Line of Duty Act insurance (mandate)
- 2) Increase for OPEB liability (mandate)

3/24/2012 SDUTHAMPTON COUNTY FUND #-100 × INSURANCE/CO CODE ×	HAMPTON COUNTY URANCE/CB CDDE *	1	0 0 0 E T -	ш	E 20	Œ	ACCOUNTING PERIOD 2012/02	KIOD 2012/02	PAGE 1	
		***************************************	Prior Years	5 1 1 1	1	Current	Year	2012	2012/2013 Budget Year	JE -
		Expenditure 2008/2009	Expenditure 2009/2010	Expenditure 2010/2011	Adopted Budget	Actual Dn 2012/02		Department Request	County Admin Reconnends	Adopted Budget
									1	H se
012550	* INSURANCE/CO CODE *									
012550-2300	HOSPITAL PLAN	53,779	542,745	85,788		60,904		-		
012550-2600	UNEMPLUYBENT INSURANCE				13,200	26		13,208	13,208	
012550-2700	HURKER'S COMPENSATION				29,500			28,000	28,000	
012550-2750	LINE OF DUTY ACT/INS.				32,200	29,138		33,222	33,222	
012550-2800	DPEB LIABILITY	16,000	16,000	32,000	48,000	48,000		134,000	134,000	
012550-3170	COUNTY CODE UPDATE	3,883	1,700		2,000			2,000	2,000	
012550-5304	PROPERTY INSURANCE	49,454	50,140	7	47,000	29,535		30,273	30,273	
012550-5305	NOTOR VEHICLE INSURANCE	12,219	9,861	8,346	005'6	666 3		9,300	9,300	
012550-5308	LIABILITY INSURANCE	15,963	14,621	16,314	16,400	15,575		16,200	16,200	
	TUTAL DEPARTMENT	146,298	157,067	192,408	227,800	192,177		296,203	296,203	
TOTAL - *	TOTAL - * INSURANCE/CO CODE *	146,298	157,067	192,408	227,800	192,177		296,203	296,203	
TOTAL FOR FUND	QH.	146,298	157,067	192,408	227,800	192,177		296,203	296,203	
IQTUT IQHTE		146 298	157 067	192 408	227 800	192 177		296.203	296.203	

1/26/2012 SDUTHANPION COUNTY FUND \$-100. * INSURANCE/CD CODE *		î.	BUDSET	ш	E S E	Œ	CCDUNTING PE	ACCOUNTING PERIOD 2011/12	PAGE 1 6L067H		3	
		Expenditure 2008/2009	Frior Years Expenditure 2009/2010	Expenditure 2010/2011	Rudget	Current Actual On 2011/12	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Department Request	2012/2013 Budget Year set County Admin Adopt sst Reconnends Budg	Adopted Budget		
012550 * INSURANCE/CG CODE * 012550-2300 HOSPITAL PLAN 012550-2600 UNEMPLOYMENT INSURANCE 012550-2700 HURKER'S COMPENSATION	O CODE * INSURANCE ENSATION	\$77, 52	64,745	882,788	13,200	46,891		13208 38,000	13208 58,000	→ .0690 Doug rad	increase	
	ACTZINS. Y PDATE RANCE INSURANCE URRNCE	16,000 3,883 44,454 12,219 15,963 146,298	16,000 1,700 50,140 9,861 14,621 157,067	32,000 1,707 48,253 8,346 16,314	32,200 48,000 2,000 47,000 9,500 16,400	29,138 48,000 29,535 8,999 15,575		33 222 134 000 2,000 303 13 16200	33222 134,000 2,000 2,000 16,200 16,200	, 1	2.59, increase from Actu	from Ach
TUTAL - * INSURANCE/CO CODE *	360	146,298	157,067	192,408	227,800	178,164		296203	396203 296203			
1.4		146,298	157,067	192,408	227,800	178,164		Annual or proper any resultation of				
FINAL TOTAL		146,298	157,067	192,408	227,800	178,164	¥					
STATE OF THE PARTY												
2-130												



#### COMMONWEA TH OF VIRGINIA

VIRGINIA EMPLOYMENT COMMISSION EAST MAIN STREET P.O. BOX 1358 RICHMOND, VIRGINIA 23218

COUNTY OF SOUTHAMPTON P O BOX 400 COURTLAND VA 23837

RECEIVED DEC - 7 2011

DECEMBER 1, 2011

ACCOUNT #

0001889575

FED ID #

54-6001618

Calendar Vr 2010 .0078 Calendar Vr 2011 .0097 Calendar Vr 2012 .0103

THIS IS NOT A BILL TAX RATE NOTICE FOR CALENDAR YEAR 2012

FISCAL YRS JUL 1 JUN 30	UNEMPLOYMENT BENEFITS PAID	TAXABLE PAYROLL	N N N N N N N N N N N N N N N N N N N	ANCE FACTOR
	1 1 1	1 1 1 1	50	/0
2007-2008	4 161 00	1   525   406   31	Included in your tax r	ate:
2008-2009	1 307 00	1 527 156 43	Base Tax Rate	.30%
2009-2010	2 892 00	1 492 199 01	Pool Cost Charge	.53%
2010-2011	3 094 00	1 594 326 38	Fund Building Charge	.20%
			BENEFIT RATIO	TAX RATE
	11 454 00 -	6   139   088   13	= 0.2	1.03%

SEE REVERSE SIDE FOR EXPLANATION OF THIS NOTICE Taxable wage base is \$8000.00.

.0103 Multiply by on your Quarterly Tax Report Form VEC-FC-20

#### EMPLOYER'S STATEMENT OF BENEFIT CHARGES & TAXES PAID

ACCOUNT NUMBER	TAXES PAID	BENEFITS PAID	FISCAL YEAR	
0001889575	14,958.27	3,094.00	2010-2011	

INQUIRIES REGARDING THIS NOTICE MAY BE MADE BY CALLING OR WRITING THE APPROPRIATE OFFICE LISTED BELOW.

Regarding Tax Rate Questions: (804) 786-3066. For written inquiries, use the address shown in the letterhead,

ATTN: Employer Accounts Unit.

Regarding Delinquent Tax Rate: (804) 786-3061. For written inquiries, use the address shown in the letterhead,

ATTN: Auditing Unit.

Regarding Benefits Paid:

(804) 786-6921. For written inquiries, use address P.O. Box 2249, Richmond **2-131** 

Virginia 23218-2249

ATTN: Benefit Payment/Charge Unit.

WWW.VEC.VIRGINIA.GOV FOR THE OFFICE LOCATION DIRECTORY DIAL 1-800-897-5630



Virginia Association of Counties Group Self Insurance Risk Pool 2012-2013
Renewal Quotation for Self Insurance for Workers' Compensation & LODA

Proposal to Southampton County

Presented on March 19, 2012

Package coverages, terms, conditions and exclusions are only briefly outlined. For complete provisions please refer to the coverage contract.

## Virginia Association of Counties Group Self-Insurance Risk Pool

# **Southampton County**

## CONTRIBUTION SUMMARY FORM

	Coverage	Deductible	Contribution
I	Property – "All Risks"; Replacement Cost; No Coinsurance; Blanket	N/A	N/A
	Computers	N/A	N/A
	Inland Marine – Replacement Cost if Reported, Otherwise Actual Cash Value	N/A	N/A
II	General Liability – \$2,000,000 Combined Single Limit; Occurrence Form; No Annual Aggregate; Non-audited	N/A	N/A
III	Law Enforcement Liability - N/A	N/A	N/A
IV	Automobile – \$2,000,000 Combined Single Limit	N/A	N/A
	Comprehensive/Collision on All Autos; Automatic Coverage for Additions; Non-audited	N/A	N/A
V	Public Officials Liability – N/A	N/A	N/A
VI	Crime – Blanket \$250,000 Faithful Performance; In/Out Robbery; Counterfeit; Forgery; Computer Fraud	N/A	N/A
VII	Increase Limits for GL and Auto Liability to N/A	N/A	N/A
VIII	Environmental Liability - N/A	N/A	N/A
IX	Workers' Compensation Coverage A – Statutory Coverage B – \$1,000,000	None	\$ 72,324
X	Line of Duty	None	\$33,222
	Total Annual Contribution		\$105,546
	<b>Boiler &amp; Machinery</b> – \$1,000 Deductible Dividend Rate Credit (subject to SCC approval)		N/A N/A
	Dual Program Discount, if applicable		N/A
	GRAND TOTAL CONTRIBUTION		\$105,546

Quarterly installment payment terms available for workers' compensation & LODA coverages.

#### **WORKERS' COMPENSATION**

#### Coverage:

Workers' compensation coverage is provided in accordance with and limited to the Virginia Workers' Compensation Act and Employers Liability.

#### **Employers' Liability:**

Bodily Injury by Accident -	\$1,000,000
Bodily Injury by Disease (per person) -	\$1,000,000
Bodily Injury by Disease (per accident) -	\$1,000,000

The classifications and codes shown are established by the National Council on Compensation Insurance (NCCI) and are the same as those used by insurance companies in Virginia.

CLASSIFICATION	CODE	PAYROLL	<b>RATE</b>	<b>CONTRIBUTION</b>
Waterworks and Drivers	7520	301,790	3.10	9,355
Sewage Disposal & Drivers	7580	284,509	2.03	5,776
Police Officers & Drivers	7720	2,690,991	1.55	41,710
Clerical	8810	1,668,042	.10	1,668
Attorney-All Employees	8820	397,800	.08	318
Building Operation	9015	137,539	2.13	2,930
Garbage Collections & Drivers	9403	439,306	4.75	20,867
Municipal Employees, NOC	9410	183,845	1.81	3,328
		6,103,822		
	Manual Cont	tribution		85,952
	Experience N	Modification		0.96
	Modified Co	ntribution		82,514
	Premium Dis	scount		(10,190)
	Scheduled D	ebit/Credit		(0)
	Total Estima	ted Contribution	,	72,324

Rates have been filed with and are subject to approval by the State Corporation Commission.

Workers' Compensation Coverage Contribution is payable in equal quarterly installments.

#### LINE OF DUTY

#### Coverage:

VACORP will pay on your behalf all Line of Duty Act (LODA) claims approved by the State Comptroller and which fall within one of the following categories:

- 1. LODA claims that occur between 7/1/2012 and 7/1/2013
- 2. Unknown LODA claims that have occurred between 7/1/2007 and 7/1/2012 but have not been reported prior to July 1, 2012. This allows for the five year statute of limitations for filing claims with the Virginia Department of Accounts and is called **Prior Acts** coverage
- 3. Ongoing costs payable on existing, active LODA claims incurred by your entity, also known as **Past Liabilities**

#### **Benefits:**

All benefits paid are subject to approval by the State Comptroller and may include:

- Death Benefit of \$100,000 (\$25,000 if within 5 years of retirement)
- Continuation of Health Insurance Benefits for:
  - 1. Officer (in case of Permanent Disability)
  - 2. Spouse (in case of Officer Death or Permanent Disability)
  - 3. Children (in case of Officer Death or Permanent Disability) to age 21; students to age 25

Line of Duty Act Coverage for Eligible Staff:	Annual Contribution
Claims Occurring 7/1/2012 through 7/1/2013	
61 Paid Staff at \$210.00	\$12,810
324 Volunteers at \$63.00	\$20,412
Past Liabilities of Known Active Claims	
61 Paid Staff at \$0	\$0
Total LODA Contribution Including Past Claims	\$33,222.00

Line of Duty Act Coverage Contribution is payable in equal quarterly installments.

#### SOUTHAMPTON COUNTY GOVERNMENT LINE OF DUTY ACT BENEFITS COVERAGE FISCAL IMPACT ANALYSIS - COMPARING VRS to VACORP

#### VRS CONTRIBUTION RATES

	2012 Actual	2013 Projected	2013 Actual	2014 Projected	2015 Projected
VRS LODA Rates	233.89	365.70	474.14	521.97	642.47
SOUTHAMPTON COUNTY GOVERNI Number of Eligible Paid Personnel Paid Personnel Cost	MENT 62.0 14,501.18	61.0 22,307.70	61.0 28,922.54	61.0 31,840.17	61.0 39,190.67
Number of Eligible Volunteers Volunteer Personnel Cost	307 17,951.06	324 29,621.70	324 38,405.34	324 42,279.57	324 52,040.07
Expected Annual Cost-VRS	32,452.24	51,929.40	67,327.88	74,119.74	91,230.74
VACORP CONTRIBUTION RATES		1:			
	2012 Actual	2013 Projected	2013 Actual	2014 Projected	2015 Projected
LODA Past Liabilities Contribution VACORP LODA Rate	0.00 210.00	0.00 220.50	0.00 210.00	0.00 220.50	0.00 231.53
		0.00	Acceptance	0.00	0.00
VACORP LODA Rate	210.00	0.00 220.50	210.00	0.00 220.50	0.00 231.53
VACORP LODA Rate  Total Rate Per Paid Personnel  SOUTHAMPTON COUNTY GOVERNMENT OF Eligible Paid Personnel	210.00 210.00 <b>MENT</b> 62.0	0.00 220.50 220.50 61.0	210.00 210.00 61.0	0.00 220.50 220.50 61.0	0.00 231.53 231.53
VACORP LODA Rate  Total Rate Per Paid Personnel  SOUTHAMPTON COUNTY GOVERNING Number of Eligible Paid Personnel Paid Personnel Cost  Number of Eligible Volunteers	210.00 210.00 <b>MENT</b> 62.0 13,020.00	0.00 220.50 220.50 61.0 13,450.50	210.00 210.00 61.0 12,810.00	0.00 220.50 220.50 61.0 13,450.50	0.00 231.53 231.53 61.0 14,123.03

NOTE: FY13 Projected v. Actual Rates: VRS increased 30%, VACORP reduced 5%

For illustration purposes only

VRS Rates approved December 2011: http://www.varetire.org/Employers/Update/2012/Jan.asp#two

	VACO - WORKER'S COMPENSATION FY2013 BUDGET ESTIMATE		SALARIES	PREMIUM @RATE	PREMIUM W/EXP MOD	DISCOUNTED PREMIUM	
8810	COUNTY ADMINISTRATION	4-100-12110-2700	192,082.00	192.08	184.40	161.63	3.00
8810	COMMISSIONER OF REVENUE	4-100-12310-2700	176,390.00	176.39	169.33	148.42	6.00
8810	TREASURER	4-100-12410-2700	171,492.00	171.49	164.63	144.30	4.00
8810	ACCOUNTING	4-100-12430-2700	148,139.00	148.14	142.21	124.65	3.00
8810	DATA PROCESSING	4-100-12510-2700	152,247.00	152.25	146.16	128.11	3.00
8810	REGISTRAR	4-100-13200-2700	66,746.00	66.75	64.08	56.16	2.00
8810	CIRCUIT COURT	4-100-21100-2700	23,715.00	23.72	22.77	19.95	1.00
8810	CLERK OF CIRCUIT COURT	4-100-21600-2700	319,517.00	319.52	306.74	268.86	7.00
9015	CLERK-CUSTODIAN	4-100-21600-2700	3,000.00	63.90	61.34	53.77	1.00
7720	SHERIFF-BAILIFF	4-100-21700-2700	241,418.00	3,741.98	3,592.30	3,148.67	6.00
8820	COMMONWEALTH'S ATTORNEY	4-100-22100-2700	352,724.00	282.18	270.89	237.44	6.00
7720	LAW ENFORCEMENT	4-100-31200-2700	703,020.00	10,896.81	10,460.94	9,169.07	14.00
8810	LAW ENFORCEMENT/CLERICAL	4-100-31200-2700	251,294.00	251.29	241.24	211.45	8.00
7720	SHERIFF-DETENTION	4-100-33100-2700	1,542,462.00	23,908.16	22,951.83	20,117.42	46.00
8810	SHERIFF-DETENTION/CLERICAL	4-100-33100-2700	31,930.00	31.93	30.65	26.87	1.00
9410	INSPECTIONS	4-100-34000-2700	79,710.00	1,442.75	1,385.04	1,214.00	2.00
7720	ANIMAL CONTROL	4-100-35100-2700	31,480.00	487.94	468.42	410.57	1.00
7720	ASSIGN-A-HIGHWAY OFFICER	4-100-41500-2700	31,480.00	487.94	468.42	410.57	1.00
9403	REFUSE COLLECTION	4-100-42300-2700	211,306.00	10,037.04	9,635.55	8,445.62	6.00
9403	REFUSE COLLECTION-SITES	4-100-42300-2700	228,000.00	10,830.00	10,396.80	9,112.86	33.00
9015	BUILDINGS & GROUNDS	4-100-43000-2700	134,539.00	2,865.68	2,751.05	2,411.31	6.00
9410	PLANNING	4-100-81100-2700	104,135.00	1,884.84	1,809.45	1,585.99	2.00
			5,196,826.00	68,462.77	65,724.26	57,607.70	162.00
7720	COURTHOUSE SECURITY	4-100-21750-2700	107,947.00	1,673.18	1,606.25	1,407.89	11.00
7720	SCHOOL RESOURCE OFFICER	4-100-31750-2700	33,184.00	514.35	493.78	432.80	1.00
8810	E-911	4-100-31400-2700	63,978.00	63.98	61.42	53.83	3.00
8810	E-911 WIRELESS	4-100-31500-2700	28,161.00	28.16	27.03	23.70	1.00
8820	VICTIM WITNESS PROGRAM	4-100-22200-2700	45,076.00	36.06	34.62	30.34	1.00
7520	ENTERPRISE-WATER	4-500-89600-2700	301,790.00	9,355.49	8,981.27	7,872.14	8.50
8810	ENTERPRISE-WATER/CLERICAL	4-500-89600-2700	21,176.00	21.18	20.33	17.82	0.50
7580	ENTERPRISE-SEWER	4-500-89500-2700	284,509.00	5,775.53	5,544.51	4,859.80	8.50
8810	ENTERPRISE-SEWER/CLERICAL	4-500-89500-2700	21,175.00	21.18	20.33	17.82	0.50
			906,996.00	17,489.10	16,789.54	14,716.13	35.00
		GRAND TOTAL	6,103,822.00	85,951.88	82,513.80	72,323.83	197.00

### Lynette Lowe

From:

Lynette Lowe [llowe@co.southampton.state.va.us]

Sent:

Wednesday, December 14, 2011 9:43 AM

To:

'David Boomershine'

Subject:

RE: Adjusted 2011 phase-in contributions

Thank you for sharing. I will inform Mike. So does this mean for FY2012 and for FY2013 we should increase the contribution each year by \$26,000? For FY2012 = \$78,000 and for FY2013 = \$104,000...then when the valuation is completed again in two years I will get new updated figures to determine the next two years worth of contributions?

Lynette C. Lowe

Amt budgeted for FY2012 prior to OPEB Valuation a paid

Amount that should be pd in FY2012 per new Valuation

Finance Director

Southampton County

78.000

757-653-3006

Amount to add to FY2013 OPEB PYNT

From: David Boomershine [mailto:dboomershine@boomershineconsulting.com]

Sent: Wednesday, December 14, 2011 9:54 AM

To: llowe@co.southampton.state.va.us

Normal FY2013 OPER pyrist per valuation

Subject: Adjusted 2011 phase-in contributions

Amt to fund OPEB for FY 2013

Lynette -

This email is in follow-up to our recent phone conversation. You asked what would be the adjusted phase-in contribution amounts based on the 2011 actuarial valuations vs. the original calculations. There is a big increase in the County numbers and a small increase in the Schools' numbers.

Based on the 2011 valuation, the original County phase-in annual contribution increment of \$ 16,000 increases to \$ 26,000 - so the third year phase-in amount (2011 - 2012 fiscal year) increases from \$48,000 to \$78,000.

The original Schools phase-in annual contribution increment of \$ 29,000 increases to \$ 31,000 - so the third year phase-in amount (2011 - 2012 fiscal year) increases from \$87,000 to \$93,000.

Let me know if you have any questions or if you would liketo discuss further.

David S. Boomershine Senior Actuary Boomershine Consulting Group, LLC Executive Center I 3300 North Ridge Road, Suite 300 Ellicott City, MD 21043 Office: 410-418-5567

Fax: 410-418-5644

104,000 26,000

#### Lynette Lowe

From: Sent: Emma B. Turner [ebturner@manryrawls.com]

Sent:

Friday, March 16, 2012 3:11 PM

To:

'Lynette Lowe'

Subject:

Renewal Premium for Budget

Lynette,

Please use a 2.5% increase in premium for your budget. We don't think it will be that much and will do everything to hold the premium increase lower than that. Let me know if you have any questions or concerns.

Thanks,

#### F.mma

Emma B. Turner CIC Commercial Lines Team Leader **Manry-Rawls, LLC** P. O. Box 857, 301 N. Main Street

Franklin, Virginia 23851

Phone: 757-562-6131; Fax: 757-562-7175

Website: <a href="www.manryrawls.com">www.manryrawls.com</a>
Email: <a href="mailto:ebturner@manryrawls.com">ebturner@manryrawls.com</a>

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